



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: 4240 N Pulaski, LLC
DOCKET NO.: 22-34253.001-R-1
PARCEL NO.: 13-15-412-016-0000

The parties of record before the Property Tax Appeal Board are 4240 N Pulaski, LLC, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,745
IMPR.: \$48,254
TOTAL: \$66,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story mixed-use commercial and residential building of masonry exterior construction with 6,369 square feet of building area. The building is approximately 107 years old. Features of the property include a partial unfinished basement and 3½ bathrooms. The property has a 5,858 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-12 properties improved with two-story buildings of masonry exterior construction that range in size from 5,208 to 7,156 square feet of building area. The buildings range in age from 93 to 106 years old. Three comparables have a partial unfinished

basement and one comparable has a slab foundation. The comparables have 2 or 3 full bathrooms and three comparables have an additional 1, 2 or 3 half bathrooms. One comparable has a 2-car garage. The comparables are located from .1 to 1.1 miles from the subject property with only one having the same assessment neighborhood code as the subject. Their improvement assessments range from \$30,200 to \$46,055 or from \$5.43 to \$6.44 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$38,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,999. The subject property has an improvement assessment of \$48,254 or \$7.58 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-12 properties improved with two-story or three-story buildings of masonry exterior construction that range in size from 5,304 to 6,386 square feet of building area. The buildings range in age from 97 to 108 years old. Three comparables have a partial or full unfinished basement and one comparable has a slab foundation. The comparables have 2, 3 or 5 full bathrooms and two comparables have an additional 1 or 2 half bathrooms. Three properties have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$38,560 to \$63,814 or from \$7.58 to \$9.99 per square foot of building area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight assessment equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #4 due to differences from the subject building in size and/or foundation. Additionally, these three comparables have a different assessment neighborhood code as the subject that further detracts from their similarity to the subject property. The Board gives less weight to board of review comparable #2 due to differences from the subject in size. The Board gives less weight to board of review comparable #3 due to differences from the subject in style being a three-story building. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #4 that range in size from 5,880 to 6,460 square feet of building area and in age from 104 to 108 years old. Appellant's comparable #3 has one less bathroom than the subject indicating an upward adjustment to the comparable would be appropriate to make the property more equivalent to the subject for this dissimilarity. Conversely, appellant's comparable #3 has a 2-car garage, unlike the subject, suggesting a downward adjustment for this difference would be appropriate. Board of review comparables #1 and #4 have 1½ more bathrooms than the subject

and central air conditioning, a feature the subject does not have, necessitating downward adjustments to make these comparables more equivalent to the subject for these differences. Conversely, board of review comparable #1 has a slab foundation, unlike the subject's partial basement, suggesting an upward adjustment to the comparable would be appropriate for this difference. These three comparables have improvement assessments that range from \$39,056 to \$63,814 or from \$6.05 to \$9.99 per square foot of building area. The subject's improvement assessment of \$48,254 or \$7.58 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 15, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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